## ABSTRACT OF THE DISCLOSURE

A semiconductor substrate is disclosed, which comprises a lightly doped substrate that contains impurities at a low concentration, a heavily doped diffusion layer which is formed over a top of the lightly doped substrate and is higher in impurity concentration than the lightly doped substrate, and an epitaxial layer which is formed over a top of the heavily doped diffusion layer and contains impurities at a lower concentration than the heavily doped diffusion layer.

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